

Panaji, 11th June, 2021 (Jyaistha 21, 1943)

SERIES I No. 11

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

2/6/2020-Fin(R&C)/1471

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act No. 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Excise Duty Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Amendment of rule 92.*— After rule 92 of the Goa, Daman and Diu Excise Duty Rules, 1964, the following rule shall be inserted, namely:—

"92A. *Seasonal licence.*— A seasonal licence for retail sale of liquor for consumption in the premises may be granted by the Excise Inspector under whose jurisdiction the shacks are established on payment of such fee as may be specified by the Government by notification in the Official Gazette, for a period not exceeding five tourist seasons commencing from the month of October ending in the month of May, for a private

beach shack or other beach shack regulated by Tourism Department, subject to the condition that the applicant shall possess all required permissions/approvals from the Goa Coastal Zone Management Authority, the Tourism Department and the Local Authority."

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).
Porvorim, 10th June, 2021.

Notification

7/2/2021-Fin(R&C)/1472

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Excise Duty Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Amendment of rule 93.*— In rule 93 of the Goa, Daman and Diu Excise Duty Rules, 1964, for the expression "The rules 90 and 91 mutatis mutandis shall be applicable in respect of application for licence and payment of the fee thereof. The licences for wholesale

or retail sale of rectified spirit or absolute alcohol shall be granted only to chemists and druggists or to any registered public undertaking or their agents for distribution thereof to Industrial or other units or licensed vendors in this State.", the expression "The provisions of rule 90 except clause (g) of sub rule (4) thereof and rule 91 mutatis mutandis shall be applicable in respect of application for licence and payment of the fee thereof." shall be substituted.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 9th June, 2021.

Notification

7/2/2021-Fin(R&C)/1473

In exercise of the powers conferred by section 12, 13, 13A, 14 and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 1/ /2/2020-Fin (R&C)/556 dated 11-05-2020, published in the Official Gazette, Extraordinary No. 5, Series I No. 6, dated 11-05-2020 (hereinafter referred to as the "principal Notification"), as follows, namely:—

In the principal Notification, in PART-D,

(i) in sub-part "(II)- SALE", for the entry against item (12), the following entry shall be substituted, namely:—

" (12)	For wholesale sale of rectified spirit or absolute alcohol or both	Rs. 2,00,000/-.	" ;
--------	---	-----------------	-----

(ii) in sub-part "V. MISCELLANEOUS",—

(a) for the entry against sub-item (vii) of item (8), the following entry shall be substituted, namely:—

" (vii)	For processing of the application for issuing the licence for wholesale/retail sale of ENA/Rectified Spirits/Denatured Spirits/Denatured spirituous preparation	Rs. 1,00,000/-	" ;
---------	---	----------------	-----

(b) for the entry against sub-item (iii) of item (9), the following entry shall be substituted, namely:—

" (iii)	Licence fee for possession of denatured spirit/rectified spirit/ extra neutral/alcohol/absolute alcohol/any other spirit, for industrial use, other than liquor manufacturing units,— (a) Upto 49,999 bulk litres (b) 50,000 bulk litres upto 1,00,000 bulk litres (c) above 1,00,000 bulk litres upto 2,00,000 bulk litres (d) above 2,00,000 bulk litres upto 4,00,000 bulk litres (e) above 4,00,000 bulk litres	Rs. 40,000/- per annum Rs. 60,000/- per annum Rs. 1,00,000/- per annum Rs. 3,00,000/- per annum Rs. 5,00,000/- per annum	".
---------	--	--	----

This Notification shall come into force on the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 9th June, 2021.

www.goaprintingpress.gov.in

Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 2.00